

**AMENDMENTS TO THE ABSTRACT:**

**ABSTRACT OF THE DISCLOSURE**

A polishing sheet which can improve waviness at a face of a material to be polished and which has a long life is provided. The polishing pad 1 has a polyurethane sheet 2 made of polyurethane resin. The polyurethane sheet 2 has a polishing layer which is disposed inside a surface layer and which is allowed to wear away by polishing and whose thickness is larger than a thickness of the surface layer. The polishing layer has an approximately uniform foam structure in a direction of the thickness of the polishing sheet 2 by being formed foams whose space volume is larger than that of foams formed at the surface layer and which are communicated so as to form a network by continuous holes whose diameter is smaller than that of ~~the space volume~~ an average diameter of the foams formed at the polishing layer.